Form
38 **Fiduciary** income tax return

North Dakota Office of State Tax Commissioner

2001

For 2001 CALENDAR YEAR, or other tax year beginning _____, 2001, and ending _____, 20_____

Name of estate or trust	**Check applicable box(es):**	Employer identification number*
	a. ☐ Decedent's estate	
Name and title of fiduciary	b. ☐ Simple trust	If a trust, enter date trust was created
	c. ☐ Complex trust	
Mailing address of fiduciary	d. ☐ Grantor type trust	➤
	e. ☐ Bankruptcy estate	If a decedent's estate, enter date of decedent's death
City or town, state, and Zip code	f. ☐ Pooled income fund	➤

Filing category: ☐ Resident ☐ Nonresident

g. ☐ **First return**	**Check if applicable:**
h. ☐ **Final return**	☐ Amended return

Does the estate or trust have nonresident beneficiaries? ☐ Yes ☐ No

Was a Form 38 filed for this estate or trust for the preceding tax year? ☐ Yes ☐ No

☐ Extension attached

➤ **Complete either Schedule 1 (on this page) or Schedule 2 (on page 2). Do not complete both. Then, complete lines 10 through 16 on this page. If there are beneficiaries, complete Schedule 3 on page 2.**

Schedule 1 (Main Method)

1. **Income less income distribution deduction** from Federal Form 1041, line 9 less line 18 ....(B) | 1 |
2. **Federal taxable income** from Federal Form 1041, line 22 ....(Q) | 2 |
3. Additions to federal taxable income *(See instructions)* **(Attach supporting statement)** ....(R) | 3 |
4. Add lines 2 and 3 .... | 4 |
5. Subtractions from federal taxable income *(See instructions)* **(Attach supporting statement)** ....(S) | 5 |
6. North Dakota taxable income *(Subtract line 5 from line 4)* ....(T) | 6 |
7. Tax on the amount on line 6 using the **Schedule 1 Tax Rate Table** at the bottom of this page ....(U) | 7 |

   • If **Resident**, enter amount from line 7 on line 9. Do not complete line 8.

   • If **Nonresident**, go to line 8.

8. a. Income (loss) reportable to North Dakota *(See instructions)* **(Attach supporting statement)** ....(V) | 8a |

   b. Divide line 8a by line 1. Round to the nearest two decimal places .... | 8b | __ . __ __ |

9. Schedule 1 tax: If resident, enter amount from line 7. If nonresident, multiply line 7 by line 8b ....| 9 |

10. North Dakota income tax: Enter amount from Schedule 1, line 9, or Schedule 2, line 15, whichever applies ....(I) | 10 |
11. Resident only: Credit for tax paid to another state from page 2, Schedule 4, line 7 ....(J) | 11 |
12. Other credits *(See instructions)* **(Attach supporting statement)** ....(W) | 12 |
13. Net tax liability *(Line 10 less lines 11 and 12. If less than zero, enter -0-)* ....(N) | 13 |
14. 2001 estimated tax paid *(Form 401-ES)* ....(P) | 14 |
15. **Refund** *(If line 14 is greater than line 13, subtract line 13 from line 14. If less than $5.00, enter -0-)* ....| 15 |
16. **Balance due** *(If line 13 is greater than line 14, subtract line 14 from line 13. If less than $5.00, enter -0-)* | 16 |
    Make check or money order payable to: **State Tax Commissioner** ....

    • **Attach a complete copy of the 2001 Form 1041**
    • **Mail to: Office of State Tax Commissioner, State Capitol, 600 E. Boulevard Ave., Bismarck, ND 58505-0599**

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. ***For Federal Privacy Act information, see General Instructions to this form.**

Signature of fiduciary or authorized representative	Date	Fiduciary's daytime phone number—	**For Tax Department use only**
Signature of paid preparer	Date	Area code ( ) - _____	

Schedule 1 Tax Rate Table

If amount on 6 is:

Over	But not over	The tax is:
$ 0	$ 1,800	2.10% of North Dakota taxable income
1,800	4,250	$ 37.80 plus 3.92% of the amount over $ 1,800
4,250	6,500	133.84 plus 4.34% of the amount over 4,250
6,500	8,900	231.49 plus 5.04% of the amount over 6,500
8,900		352.45 plus 5.54% of the amount over 8,900

Schedule 2 (Optional Method)

1.	Federal taxable income from Federal Form 1041, line 22	1		
2.	Additions to federal taxable income *(See instructions)* **(Attach supporting statement)**	2		
3.	Add lines 1 and 2	3		
4.	Subtractions from federal taxable income *(See instructions)* **(Attach supporting statement)**	4		
5.	Nonresident estate or trust only: Non-North Dakota income (loss) *(See instructions)*	5		
6.	Total subtractions *(Add lines 4 and 5)*	6		
7.	Subtract line 6 from line 3	7		
8.	Federal income tax—see instructions for amount to enter on this line	8		
9.	Total income from Federal Form 1041, line 9 less line 18 9			
10.	Enter the amount from line 6; however, do not include the deduction for an investment in a venture capital corporation 10			
11.	Subtract line 10 from line 9 11			
12.	North Dakota income ratio *(Divide line 11 by line 9. Round to the nearest two decimal places. If line 11 equals line 9, enter 1.00)* .... __ . __ __ __	12		
13.	Federal income tax deduction *(Multiply line 8 by line 12)*	13		
14.	North Dakota taxable income *(Subtract line 13 from line 7)*	14		
15.	Schedule 2 tax: Use **Schedule 2 Tax Rate Table** below to calculate tax. Enter here and on page 1, line 10	15		

➤ **Go to page 1, line 10**

Schedule 2 Tax Rate Table

If amount on line 14 is:		The tax is:	If amount on line 14 is:		The tax is:
Over	But not over		Over	But not over	
$ 0	$ 3,000	2.67% of North Dakota taxable income	$ 8,000	$15,000	$ 320.00 plus 6.67% of amount over $ 8,000
3,000	5,000	$ 80.10 plus 4.00% of amount over $ 3,000	15,000	25,000	786.90 plus 8.00% of amount over 15,000
5,000	8,000	160.10 plus 5.33% of amount over 5,000	25,000	35,000	1,586.90 plus 9.33% of amount over 25,000
			35,000	50,000	2,519.90 plus 10.67% of amount over 35,000
			50,000		4,120.40 plus 12.00% of amount over 50,000

Schedule 3 — Beneficiary information

Name and address of beneficiary • If beneficiary is a nonresident of North Dakota, check the box • If additional lines are needed, attach a separate schedule	Beneficiary's social security number or FEIN*	Beneficiary's share of North Dakota income (loss)
☐		
☐		
☐		
☐		
☐		
Total North Dakota income (loss) (Add all beneficiaries' shares of income or loss)		

Schedule 4 — Credit for income tax paid to another state (Resident only)

1.	Income less income distribution deduction *(from Federal Form 1041, line 9 less line 18)*	1		
2.	Portion of amount on line 1 reportable to the other state *(See instructions)*	2		
3.	Credit ratio *(Divide line 2 by line 1. Round to the nearest two decimal places. If line 2 equals line 1, enter 1.00)* .... __ . __ __ __	3		
4.	North Dakota income tax *(from page 1, line 10)*	4		
5.	Multiply line 4 by line 3	5		
6.	Amount of income tax paid to the other state *(See instructions)*	6		
7.	Credit for income tax paid to another state *(Lesser of line 5 or line 6)* Enter on page 1, line 11	7		

➤ **Attach a copy of the income tax return filed with the other state**